



MINUTES

REVENUE AND TAXATION INTERIM COMMITTEE

Wednesday, June 19, 2019 | 1:15 p.m. | 445 State Capitol

Members Present:

Sen. Lincoln Fillmore, Chair
Rep. Robert M. Spendlove, Chair
Sen. Curtis S. Bramble
Rep. Joel K. Briscoe
Rep. Brad M. Daw
Rep. Bradley G. Last
Rep. Jefferson Moss
Rep. Val L. Peterson
Rep. Tim Quinn
Rep. Douglas V. Sagers
Rep. Rex P. Shipp
Rep. Norman K. Thurston

Members Absent:

Sen. Gene Davis
Sen. Daniel Hemmert
Sen. Deidre M. Henderson
Rep. Stewart E. Barlow
Rep. Steve Eliason
Rep. Francis D. Gibson
Rep. Andrew Stoddard

Staff Present:

Mr. Ryan M. Hunter, Policy Analyst
Mr. Alex R. Janak, Policy Analyst
Ms. Andrea Valenti Arthur, Associate General Counsel
Ms. Christine R. Gilbert, Associate General Counsel
Mr. Brent M. Gage, Administrative Assistant

Note: A copy of related materials and an audio recording of the meeting can be found at www.le.utah.gov.

Chair Fillmore called the meeting to order at 1:26 p.m.

1 . Tax Restructuring and Equalization Task Force Update

Chair Fillmore reported on the progress of the Tax Restructuring and Equalization Task Force and invited committee members to task force meetings.

[2 - Press Release, Town Hall Meetings](#)

2 . Economic Update

Juliette Tennert, Director of Economic and Public Policy Research, Kem C. Gardner Policy Institute, presented on trends in the national economy.

Mark Knold, Senior Economist, Utah Department of Workforce Services, discussed Utah economic indicators.

[3 - Economic Update Presentation](#)

MOTION: Chair Spendlove moved to approve the minutes of the May 15, 2019, meeting. The motion passed with a vote of 10 - 0 - 9.

Yeas-10

Sen. C. Bramble
Rep. J. Briscoe
Rep. B. Daw
Sen. L. Fillmore
Rep. B. Last
Rep. T. Quinn
Rep. D. Sagers
Rep. R. Shipp
Rep. R. Spendlove
Rep. N. Thurston

Nays-0Absent-9

Rep. S. Barlow
Sen. G. Davis
Rep. S. Eliason
Rep. F. Gibson
Sen. D. Hemmert
Sen. D. Henderson
Rep. J. Moss
Rep. V. Peterson
Rep. A. Stoddard

3 . Sales Tax Sourcing

John Valentine, Commission Chair, State Tax Commission, introduced Rebecca Rockwell.

Rebecca Rockwell, Commissioner, Utah State Tax Commission, explained how point of sale relates to local option sales tax.

[4 & 5 - Sourcing vs. Distribution Presentation](#)**4 . Sales Taxes on Motor Vehicles**

Ms. Rockwell, discussed how the state does not take sourcing into account for motor vehicles.

5 . Income Tax Treatment of Nonresident Wages

Mr. Valentine, recommended how nonresident wages should be taxed.

[6 - Utah Income Tax Apportionment of Non-resident Wages](#)**6 . Property Tax Circuit Breaker Eligibility**

Andrea Valenti Arthur, Associate General Counsel, Office of Legislative Research and General Counsel, presented on the income-based tax relief.

[7 - Circuit Breaker Presentation](#)**7 . Draft Legislation, "Tax Commission Authority Amendments"**

Christine R. Gilbert, Associate General Counsel, Office of Legislative Research and General Counsel, presented the draft legislation.

[8 - Draft Legislation "Tax Commission Authority Amendments"](#)

Mr. Valentine discussed the affects of the draft legislation on the State Tax Commission.

Ms. Rockwell spoke on constitutional provisions that relate to the draft legislation.

Brandy Grace, Chief Operating Officer, Utah Association of Counties, discussed how counties use the statutes within the draft legislation.

8 . Draft Legislation, "Acquisition Cost Definition"



9 . Other Items/Adjourn

MOTION: Rep. Thurston moved to adjourn.

Chair Fillmore adjourned the meeting at 3:38 p.m.